

February 27, 2008

Direct Phone Number: (713) 547-2229

Direct Fax Number: (713) 236-5570

john.eldridge@haynesboone.com

Via United States Mail and Electronic Delivery

Ms. Barbara A. Nann
Assistant Regional Counsel (6RC-S)
U.S. Environmental Protection
Agency Region 6
1445 Ross Avenue, Suite 1200
Dallas, Texas 75202-2733

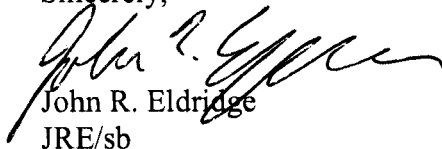
Re: Gulfco Marine Superfund Site

Dear Ms. Nann:

I write in response to your letter dated February 25, 2008. The bases for Parker Drilling Offshore Corporation's decision not to agree to comply with the Unilateral Administrative Order ("UAO") are stated in my February 14, 2008 letter. While Parker objected to the process used by EPA and the lack of a clear role for Parker to play with respect to the UAO implementation, the primary basis was the sufficient cause defense. It is unfortunate that EPA would not postpone the effective date of the UAO so that the information gathering (including identification of what was expected of Parker) and negotiation could progress without passing the UAO deadline. Had Parker agreed to comply with the UAO, the status of the Gulfco Marine matter would be the same. Parker would still be seeking to identify some appropriate role for it to play given the defenses and given that the other potentially responsible parties are performing the RI/FS work under the UAO while seeking to convert the UAO to an agreed order.

Parker accepts EPA's invitation to meet on March 6 at 10:00 a.m. to discuss the UAO and the defenses. Please provide any updated information prior to that meeting about a) the RI/FS work being performed by the other parties (especially the ground water sampling data from the lower zones); b) EPA's position on the consent order request from the other parties; and c) what circumscribed role is being asked of Parker.

Sincerely,



John R. Eldridge
JRE/sb

Haynes and Boone, LLP
Attorneys and Counselors
One Houston Center
1221 McKinney Street, Suite 2100
Houston, Texas 77010-2007
Phone: 713.547.2000
Fax: 713.547.2600
www.haynesboone.com

haynesboone

Ms. Barbara A. Nann
Page 2

cc: Mr. Ron Potter (Parker Drilling)